

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA)
Petitioner)
)
V.)
)
JOSEPH E. DALY)
Respondent)

M.B.D. No.

FILED
Clerk's Office
Boston, Mass.
Date _____
By _____
Deputy Clerk

05 MBD 10257

**PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS**

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Michael Sullivan, United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a). 3
2. Mary Anne Coburn is a Revenue Officer of the Internal Revenue Service authorized to issue summonses under the Internal Revenue Laws.
3. The respondent, Joseph E. Daly, resides or is found at 181 Summer Street, Malden, Massachusetts 02148 within the jurisdiction of this Court. The respondent is in possession and control of testimony and documents concerning this investigation. Revenue Officer Mary Anne Coburn is conducting an investigation for the collection of the tax liability of Joseph E. Daly for the taxable period(s) ending on December 31, 1999 and December 31, 2001.
4. Section 6301 of the Internal Revenue Code of 1986, 26 U.S.C., authorizes the Secretary of the Treasury to collect the taxes imposed by the Internal Revenue Laws. For the purpose of collecting the tax liability of any person, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to collecting the tax liability.
5. On January 28, 2005, Revenue Officer Mary Anne Coburn issued, pursuant to Section 7602 of the Internal Revenue Code of 1986, a summons to Joseph E. Daly, directing him to appear before Revenue Officer Mary Anne Coburn at One Montvale Avenue, Stoneham, MA 02180 on February 8, 2005 and to produce for examination (and give testimony relating to) documents and financial records for the period(s) January 1, 2004 to December 31, 2004. A copy of the Summons is attached to this Petition as "Exhibit A". On January 28, 2005, Revenue Officer Mary Anne Coburn served the Summons on Joseph E. Daly by leaving an

attested copy of the summons at the last and usual place of abode of the person to whom it was directed. Revenue Officer Mary Anne Coburn signed a certification on the face of the copy of the summons served that it is a true and correct copy of the original.

6. Joseph E. Daly has failed and refuses to comply with the Summons.
7. The records sought by the Summons are not now in the possession of the Internal Revenue Service, and their production by Joseph E. Daly for examination by an officer of the Internal Revenue Service is necessary to complete a Collection Information Statement.

WHEREFORE, the petitioner prays that:

1. Joseph E. Daly be ordered to show cause, if any he has, why he should not obey the Summons;
2. Joseph E. Daly be ordered to obey the Summons at a time and place to be fixed by Revenue Officer Mary Anne Coburn or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and
3. The cost of this action to be awarded to the United States.

By its attorney,

MICHAEL J. SULLIVAN
United States Attorney

By: Patricia M. Connolly
PATRICIA M. CONNOLLY
Assistant U.S. Attorney
John Joseph Moakley U.S. Courthouse
1 Courthouse Way, Suite 9200
Boston, MA 02210
(617) 748-3282

Dated: JUNE 30, 2005



ORIGINAL

EXHIBIT A

Summons

In the matter of JOSEPH E DALY, 181 SUMMER STREET, MALDEN, MA 02148

Internal Revenue Service (Division): Small Business/Self Employed

Industry/Area (name or number): Small Business/Self Employed - Non-SB/SE Field Area

Periods CALENDAR YEARS ENDED DECEMBER 31, 1999, DECEMBER 31, 2001

The Commissioner of Internal Revenue

To JOSEPH E DALY

At 181 SUMMER STREET, MALDEN, MA

You are hereby summoned and required to appear before Mary Anne Coburn, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or the collection of the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the person identified above for the periods shown.

All documents in your possession and control reflecting the assets and liabilities of the above named taxpayer(s) including, but not limited to, the following: all bank statements, checkbooks, canceled checks, savings account passbooks, and records of certificates of deposit, for JANUARY 1, 2004 THROUGH DECEMBER 31, 2004, regarding accounts or assets held in the name of the taxpayer(s) or held for the benefit of the taxpayer(s); all records or documents regarding stocks and bonds, deeds or contracts regarding real property, current registration certificates for motor vehicles, and life or health insurance policies currently in force, any of which items are owned, wholly or partially, by the taxpayer(s), or in which the taxpayer(s) have a security interest, or held for the benefit of either or both of the taxpayer(s), so that a current Collection Information Statement may be prepared. A blank copy of such Collection Information Statement is attached hereto to guide you in the production of the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

One Montvale Avenue, Stoneham, MA 02180-3567 781-835-4206

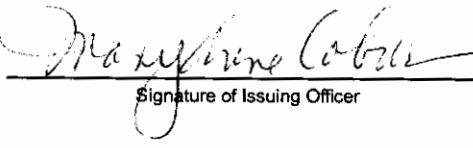
Place and time for appearance at: One Montvale Avenue, Stoneham, MA 02180-3567

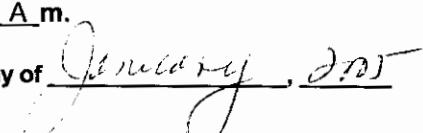
on the 8TH day of FEBRUARY, 2005 at 9:00 o'clock A.m.

Issued under authority of the Internal Revenue Code this 28th day of January, 2005

 **IRS**
Department of the Treasury
Internal Revenue Service
www.irs.gov

Form 2039(Rev. 12-2001)
Catalog Number 21405J


Signature of Issuing Officer


Revenue Officer

Title

Signature of Approving Officer (if applicable)

Title



Service of Summons, Notice and Recordkeeper Certificates

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	January 28, 2005	Time	1:45 PM
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How Summons Was Served

- I certify that I handed a copy of the summons, which contained the attestation required by § 7603, to the person to whom it was directed.

- I certify that I left a copy of the summons, which contained the attestation required by § 7603, at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any): *self in my office*
- I certify that I sent a copy of the summons, which contained the attestation required by § 7603, by certified or registered mail to the last known address of the person to whom it was directed, that person being a third-party recordkeeper within the meaning of § 7603(b). I sent the summons to the following address:

Signature	<i>Marieanne L. Lee</i>	Title	<i>Financial Officer</i>
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4. This certificate is made to show compliance with IRC Section 7609. This certificate does not apply to summonses served on any officer or employee of the person to whose liability the summons relates nor to summonses in aid of collection, to determine the identity of a person having a numbered account or similar arrangement, or to determine

whether or not records of the business transactions or affairs of an identified person have been made or kept.

I certify that, within 3 days of serving the summons, I gave notice (Part D of Form 2039) to the person named below on the date and in the manner indicated.

Date of giving Notice: _____ Time: _____

Name of Noticee: _____

Address of Noticee (if mailed): _____

How Notice Was Given

<input type="checkbox"/> I gave notice by certified or registered mail to the last known address of the noticee.	<input type="checkbox"/> I gave notice by handing it to the noticee.
<input type="checkbox"/> I left the notice at the last and usual place of abode of the noticee. I left the copy with the following person (if any).	<input type="checkbox"/> In the absence of a last known address of the noticee, I left the notice with the person summonsed.
<input type="checkbox"/> No notice is required.	

Signature	Title
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I certify that the period prescribed for beginning a proceeding to quash this summons has expired and that no such proceeding was instituted or that the noticee consents to the examination.

Signature	Title
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